IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

JP MORGAN CHASE BANK,)
NATIONAL ASSOCIATION,) Case No. 1:23-cv-01112
Plaintiff,) Hon. District Judge Robert J. Jonker
V.)))
JOHN W. HIGGINS, MARTHA R. HIGGINS; and the UNITED STATES OF AMERICA,)))
Defendant.)
UNITED STATES OF AMERICA,))
Counterclaim/Crossclaim Plaintiff,))
v.))
JOHN W. HIGGINS, MARTHA R. HIGGINS;)))
Crossclaim Defendants))
And))
JPMORGAN CHASE BANK, N.A., and TREASURER, BERRIEN CO., MICHIGAN)))
Counterclaim Defendants.	<i>)</i>)

DEFENDANT UNITED STATES' MOTION FOR AN EXTENSION OF TIME TO RESPOND TO BERRIEN COUNTY TREASURER'S MOTION TO DISMISS

The defendant United States of America respectfully moves to request a 21-day extension of time—through February 5, 2024—to respond to the Motion to Dismiss filed in this action by counterclaim-defendant Berrien County Treasurer because the United States may agree to dismissal depending upon certain events described below.

Berrien County Treasurer filed a motion to dismiss for failure to state a claim on December 18, 2023. As per the local rules of Western District of Michigan, LR 7.2(c), a party opposing a dispositive motion has 28 days to file an opposing brief. The United States is currently seeking a stipulation with JPMorgan Chase Bank, N.A. in which the bank may agree to continue paying the property taxes, and that could impact the need to oppose the motion and may result in an agreed upon, voluntary dismissal of the Berrien County Treasurer. In the interest of potentially avoiding exerting resources on opposing a motion that may be alternatively resolved, the United States respectfully requests an additional 21 days to respond to the motion to dismiss.

Respectfully submitted,

DAVID A. HUBBERT Acting Assistant Attorney General U.S. Department of Justice, Tax Division

/s/ Sarah Stoner

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IT IS SO ORDERED.

Dated: January 12, 2024

/s/ Robert J. Jonker

Robert J. Jonker

United States District Judge

¹ Although Chase has apparently heretofore been paying the property taxes, the United States claims a right to join county taxing authorities in all of its federal tax lien enforcement actions in order to assure that property tax accrued during the litigation does not result in a local nonjudicial tax sale that can cause serious damage to the interests of the United States. But it is far preferable if a mortgagee will continue payments as that prevents the accrual of interest on overdue property taxes at comparatively high interest rates.